



February 20, 2006

TO: Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

FROM: George O. Saile, Reg. No. 19,572  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/041,044  
File Date: 01/09/2002  
Inventor: Lim, Y.C.  
Examiner: Do, Chat C.  
Art Unit: 2124  
Title: New Filter Bank for Graphics Equalizer Implementation

## RESPONSE TO OFFICE ACTION

This is in response to the office action dated January 26, 2006. Please amend the above-identified application for patent as follows:

## CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on April 26, 2006.

Signature 4/26/06

Stephen B. Ackerman, Reg. No. 37,761

**AMENDMENT**

Sir:

In response to the Office Action of January 26, 2006, please amend the above-identified application as follows:

**Amendments to the Claims** begin on page 3 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.